

Amendments to the Claims:

This listing of claims replaces all prior versions and listings of claims in the application:

Listing of Claims:

1-10. (Canceled)

11. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:
forming a crystalline semiconductor film over a first substrate;
forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;
transferring the element layer from the first substrate to a second substrate;
transferring the element layer from the second substrate to a sheet; and
dividing the element layer into at least one integrated circuit film after transferring the element layer from the second substrate to the sheet.

12. (Previously Presented) A method for manufacturing a semiconductor device according to claim 11, further comprising forming a protruding electrode for transmitting an electrical signal to the wiring over the element layer, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

13. (Canceled)

14. (Previously Presented) A method for manufacturing a semiconductor device according to claim 11, wherein a film of which thermal conductivity is $10 \text{ W/m} \cdot \text{K}$ or more is formed over the element layer after transferring the element layer to the second substrate.

15. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:

- forming a crystalline semiconductor film over a first substrate;
- forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;
- forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;
- transferring the element layer from the first substrate to a second substrate so as to dispose the protruding electrode between the second substrate and the element layer;
- forming a thermal conductivity film on the element layer;
- transferring the element layer and the thermal conductivity film from the second substrate to a sheet; and
- dividing the element layer into at least one integrated circuit film after transferring the element layer and the thermal conductivity film from the second substrate to the sheet.

16. (Previously Presented) A method for manufacturing a semiconductor device according to claim 15, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

17. (Previously Presented) A method for manufacturing a semiconductor device according to claim 15, wherein the thermal conductivity of the thermal conductivity film is 10 W/m · K or more.

18. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:

forming an element layer comprising a thin film transistor having a semiconductor layer including at least a channel forming region, a wiring connected to the thin film transistor, and an insulating film over a first substrate;

forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;

transferring the element layer from the first substrate to a second substrate so as to dispose the protruding electrode between the second substrate and the element layer;

forming a thermal conductivity film on the element layer;

transferring the element layer and the thermal conductivity film from the second substrate to a sheet; and

dividing the element layer into at least one integrated circuit film after transferring the element layer and the thermal conductivity film from the second substrate to the sheet.

19. (Previously Presented) A method for manufacturing a semiconductor device according to claim 18, wherein the protruding electrode is formed before transferring the element layer to the second substrate.

20. (Previously Presented) A method for manufacturing a semiconductor device according to claim 18, wherein the thermal conductivity of the thermal conductivity film is 10 W/m · K or more.

21. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:

forming a crystalline semiconductor film over a first substrate;

forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;

forming a protruding electrode over the element layer for transmitting an electrical signal to the wiring;

transferring the element layer from the first substrate to a second substrate so as to dispose the protruding electrode between the second substrate and the element layer;
forming a thermal conductivity film on the element layer;
transferring the element layer and the thermal conductivity film from the second substrate to a sheet;
dividing the element layer into at least one integrated circuit film after transferring the element layer and the thermal conductivity film from the second substrate to the sheet;
electrically connecting the integrated circuit film to an electrode of a wiring board by the protruding electrode; and
removing the sheet from the integrated circuit film.

22. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein the thermal conductivity of the thermal conductivity film is 10 W/m · K or more.

23. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein the wiring board includes the plurality of integrated circuit films.

24. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein wiring board comprises polyimide film in which a conductive material such as copper is wired in multi-layer.

25. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein the integrated circuit film has a polygonal shape.

26. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein the protruding electrode is electrically connected to the electrode of the wiring board via the metal particles within the adhesive.

27. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein the protruding electrode is electrically connected to the electrode of the wiring board via a conductive paste.

28. (Previously Presented) A method for manufacturing a semiconductor device according to claim 21, wherein a CPU, a flash memory, a SRAM, a DRAM, and a Logic are formed by using the integrated circuit film.

29. (Currently Amended) A method for manufacturing a semiconductor device comprising the steps of:
forming a crystalline semiconductor film over an insulating substrate;
forming an element layer comprising an element using the crystalline semiconductor film, a wiring for transmitting an electrical signal to the element, and an insulating film;
transferring the element layer from the insulating substrate to a substrate;
transferring the element layer from the substrate to a sheet; and
dividing the element layer into at least one integrated circuit film after transferring the element layer from the substrate to the sheet.

30. (Previously Presented) A method for manufacturing a semiconductor device according to claim 29, further comprising forming a protruding electrode for transmitting an electrical signal to the wiring over the element layer, wherein the protruding electrode is formed before transferring the element layer to the substrate.

31. (Previously Presented) A method for manufacturing a semiconductor device according to claim 29, wherein a film of which thermal conductivity is $10 \text{ W/m} \cdot \text{K}$ or more is formed over the element layer after transferring the element layer to the substrate.